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**IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION**

11 VIVANDE INC., ) Case No. C-05-02117-MJJ  
12 Plaintiff, )  
13 v. ) GRANTED  
14 UNITED STATES OF AMERICA, )  
15 Defendant. )  
\_\_\_\_\_  
STIPULATION TO DISMISS AND ORDER

It is hereby stipulated by and between plaintiff and defendant, through the defendants' undersigned counsel, that this matter be dismissed with prejudice, each to bear their own costs and attorneys' fees.

KEVIN V. RYAN  
United States Attorney

/s/ David Porter  
**DAVID PORTER**  
Attorney for Plaintiff

/s/ Thomas Moore  
THOMAS MOORE  
Assistant United States Attorney  
Tax Division  
Attorneys for Defendants

**PURSUANT TO STIPULATION, IT IS SO ORDERED.**

Dated: 4/11/2006

*Martin J. Devine*  
UNITED STATES DISTRICT JUDGE